

‘HON’BLE SRI JUSTICE B.SUDERSHAN REDDY

AND

HON’BLE SRI JUSTICE S.ANANDA REDDY

W.P.No.20332 of 2005

15-09-2005

Between:

M/s HT Company,

2-3-529/3, Shop No.1,

Hemnidi Apartments, D.V.Colony,

Minister Road, Secunderabad – 3,

Rep. By its sole proprietor,

Mr. Gautam Ganeriwal,

S/o Shri Vinod Ganeriwal,

Aged 20 years, Occ: Business.

.. Petitioner

and

The Commissioner of Customs and Central Excise,

Hyderabad – II Commissionerate,

L.B.Stadium Road, Basheerabagh, Hyderabad and others.

.. Respondents

HON'BLE SRI JUSTICE B.SUDERSHAN REDDY

AND

HON'BLE SRI JUSTICE S.ANANDA REDDY

W.P.No.20332 of 2005

ORDER: (Per Hon'ble Sri Justice B.Sudershan Reddy)

Notwithstanding the strenuous contentions advanced by Sri G.Mohan Rao, learned counsel for the petitioner, we are not inclined to interfere with the show cause notice in C.No.S/16/Imports/103/2005-ICD dated 02-09-2005 issued by the first respondent whereunder the petitioner is required to show cause within 30 days from the date of receipt of notice as to why:

- i. the value declared under Rule 4 of Customs Valuation Rules, 1988 should not be rejected under Rule 10-A of the said Rules;
- ii. the value of Rs.11,71,500/- (assessable value) should not be adopted for the impugned goods as per Rule 8 of the Customs Valuation rules, 1988 for the purpose of customs valuation and levy of appropriate duty;
- iii. the said goods should not be confiscated under Section 111(d) of the Customs Act, 1962 for violation of Foreign Trade Policy in importing second hand items without valid license, and

- iv. penalty under Section 112(a) of the Customs Act, 1962 should not be imposed for contravention of provisions of Customs Act, 1962 and Foreign Trade Policy 2004-2009.

The writ petitioner instead of filing a written reply to the show cause notice, has chosen to file the present writ petition challenging the very show cause notice. We are not inclined to interfere with the show cause notice and quash the same.

In the circumstances, interest of justice would be met by directing the respondents to decide the matter duly taking into consideration the objections to be preferred by the petitioner, within a period of two weeks from the date of filing such objections. It is needless to direct the respondents to pass a speaking order considering all the objections to be raised by the petitioner and communicate the same to the petitioner. There shall be an order accordingly.

The writ petition is accordingly disposed with directions as above.

B.SUDERSHAN REDDY, J

S.ANANDA REDDY, J

15-09-2005

Note: Furnish copy by tomorrow.

(b/o)

bsc